

Court of Appeals, State of Michigan

ORDER

Vectren Infrastructure Services Corp v Department of Treasury

Docket No. 345462

LC No. 17-000107-MT

Jonathan Tukel
Presiding Judge

David H. Sawyer

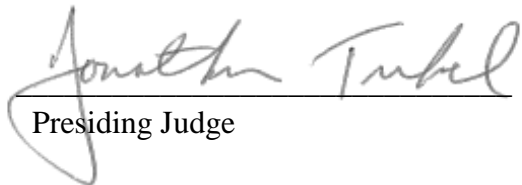
Michael J. Riordan
Judges

The Supreme Court, in lieu of granting leave, vacated our judgment, *Vectren Infrastructure Services Corp v Dep't of Treasury*, 331 Mich App 568; 953 NW2d 213 (2020), and remanded the matter to this Court “to address the plaintiff’s arguments regarding the proper method for calculating the business tax due under the statutory formula.” *Vectren Infrastructure Services Corp v Dep't of Treasury*, ___ Mich ___; 950 NW2d 746 (2020), *slip op* at 1. The Supreme Court concluded that this “foundational issue must be addressed before determining that MCL 208.1309 requires application of an alternative method of apportionment.” *Id.*

The parties agree that the Court of Claims never ruled on Count I of plaintiff’s first amended complaint and that the issue had been properly preserved. Given the complicated nature of the issue involved, and our view that it is typically preferred that a trial court be given the opportunity to address an issue before this Court does so, we REMAND the matter to the Court of Claims to consider and decide the issue raised in Count I of plaintiff’s first amended complaint. The proceedings on remand are limited to this issue.

Proceedings on remand shall commence within 56 days of the Clerk’s certification of this order, and they shall be given priority on remand until they are concluded. The parties shall promptly file with this Court a copy of all papers filed on remand. Within seven days after entry, plaintiff-appellant shall file with this Court copies of all orders and/or opinions entered on remand.

We retain jurisdiction.


Presiding Judge



A true copy entered and certified by Jerome W. Zimmer Jr., Chief Clerk, on

April 19, 2021

Date


Chief Clerk